


Volume 2, Issue 1

February 11, 2010

The Ed Letter

EDUCATION & RESEARCH SECTION • OFFICE OF PROPERTY VALUATION

A full-page background image showing a person rappelling down a massive, sheer ice wall. The ice is a deep blue color, and the scene is set against a bright, hazy sky. The person is a small figure in the distance, wearing a yellow jacket and a helmet, rappelling down a rope. The foreground shows jagged, broken pieces of ice.

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The **ARRIVAL** Of A New **DECADE...**

2010 Updates

THE PVA ADMINISTRATIVE SUPPORT BRANCH

Every PVA office in the state must complete the 2010 PVA *Inventory of \$500 or more* spreadsheet. This is mandated by the FAC-Department of Revenue (DOR), Office of Administrative Services (OAS) and is not optional. Although many offices have not yet complied, every PVA office is responsible for completing the *Inventory of \$500 or more* spreadsheet, even if the office does not own anything valued at \$500 or more.



The Educational Incentive units will be \$906.06 for each year in the office for up to four years.



2009 W-2's have been mailed. If you address has changed since Dec. 15 and you did not send in the Request for Personnel Action (RPA), the forms may have been sent to your previous address. If you have not yet received your W-2, please contact us and we will provide you with a copy.

Just a reminder to all PVAs and Timekeepers about Good Friday, April 2, 2010. **The State Holiday hours for Good Friday are 3.75 hours (exactly 1/2 day off).** Do not use the hours normally worked for the afternoon for the hours you take off. Also, part-time employees are not eligible for holiday pay on Good Friday. If the holiday work schedule interferes with a part-time employee's hourly reporting for the week or pay period, we suggest that you schedule those employees to work another day.



The 2010 PVA salaries are based on the 2010 Consumer Price Index (CPI) of 2.721 percent. The change will be reflected in your Feb. 1-15 payroll check that you will receive on Feb. 26. A supplemental check will be processed for the retroactive pay for the month of January at the same time as your increment.

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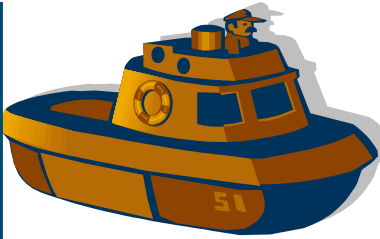
2010 Real Estate Exemption Cists

The deadline for submission of the 2010 Real Estate Exemption List is **March 31, 2010**. Be sure to include your totals by exempt category.

Please submit to **Susan.Bailey@ky.gov** or mail to the **Office of Property Valuation**, attn: Susan Bailey, PO Box 1727, Frankfort, KY 40602.



Commercial Watercraft Companies



Who is responsible for the identification and assessment of most all commercial tug/push/tow boats and barges conducting domestic commerce or related commercial activity in, on and through Kentucky waterways?

The DOR, Office of Property Valuation, State Valuation Branch.

Are there any watercrafts that the PVA must assess?

Yes. The following types of watercraft are still assessed by the PVA as personal property -- 1) commercial vessels used in construction projects – dredging boats, pile drivers, flats; 2) commercial dining boats; 3) fishing boats, house boats and pleasure boats; and 4) barges used to create floating docks and artificial barriers.



Who is responsible for the assessment of all other situated personal and real property owned and leased by commercial watercraft companies?

The PVA is still responsible for identifying and assessing all other situated personal property (on-shore cargo handling equipment, repair equipment, hoists, cranes, forklifts, tools, etc.) owned and/or leased by commercial watercraft companies. Furthermore, the PVA is responsible for identifying and assessing the real property (ship yards, docks, land and buildings, warehouses, etc.) owned and/or leased by any entity involved in the water transportation business.

In accordance with KRS 136.1801 through 136.1806, and beginning Jan. 1, 2008, all commercial watercraft operating in, on and through Kentucky waterways are now reported centrally on Revenue Form 61A207 Commercial Watercraft Personal Property Tax Return. Be aware that certain exceptions to the commercial classification have been established in KRS 136.1801(2). Those exceptions include the following vessels:

- Floating equipment used in the construction such as dredges, pile drivers and flats
- Barges and boats permanently moored (tied to a dock or tied to create a dock)
- Commercial dining boats and barges

All three exceptions are reported locally to the PVA on Revenue Form 62A500 Tangible Personal Property Tax Return and listed in Class VI of Schedule A.

Tax returns can be found at www.revenue.ky.gov.

INTRODUCING THE PUBLIC SERVICE SECTION

BY MIKE BAKER

Public Service Section Supervisor

At this time, I would like to take a moment and introduce you to the Public Service Section staff. With a combined work experience of 104 plus years, the Public Service Section staff is a highly motivated, educated and trained group of property tax experts organized to appraise complex industries and property.

Joe Esterle has been in state government for 18 years, with 13.5 years in the Public Service Section. Joe has served the Public Service Section as Acting Branch Manager and Revenue Audit Supervisor in previous years and was the key designer and developer of the Section's unique computer system. As our senior auditor, he is responsible for the assessment of public service companies such as the rural electric cooperatives and landfills. He is also responsible for the centralized personal property assessments of telecommunication companies, cable television companies, TV satellite companies and the valuation of distilled spirits stored in bonded warehouses.

Jack Thomas has been with the Section for more than 11 years and has a total of 30 years of state government experience in sales tax, severance tax, audit review, protest resolution, and the Public Service Commission. Jack is responsible for the development of computerized tax forms and schedules for the Section and public use. He is responsible for the assessment of public service companies such as the interstate and intrastate railroads, gas and electric utilities, and gas transmission companies. He is also responsible for the centralized personal property assessment of commercial watercraft companies. Further, he is responsible for the assessment and tax distribution worksheets affecting the electric plant boards.

Kathy Goin joined the Public Service Section in 2007 as a transfer from the Personal Property Tax Section and has a total of 23 years of property tax experience. Kathy's responsibilities include the assessment of banks, savings and loans, domestic life and other related financial companies. She is also charged with development and publication of the annual property tax rate book as well as the assessment of public service sewer companies.

Uma Jaganathan joined the Section three years ago. Uma is responsible for the central assessment of railroad car lines. She also is assigned various other administrative tasks that support the activities of the Section auditors and supervisor. Uma has a degree in physics and is working on her masters degree in computer science. Married with one daughter, Uma is a kind and courteous person willing to help PVAs, county clerks, taxpayers and other tax professionals at any time.

Gabrielle Grider is our newest employee and has been with the Section for a year and a half. Previously, Gabby held a temporary position with the Individual Income Tax group. Gabby is an exceptional and highly effective auditor. She has been assigned the assessing responsibilities with certain public service companies such as airlines, gas utilities, electric utility companies, oil transmission companies and water companies. She is also responsible for the annual distribution of TVA in lieu of tax monies to the local taxing jurisdictions.

Mike Baker, with over 27 years of experience with DOR, is the Section Supervisor of the Public Service Section. Mike is responsible for the activities of five highly dedicated and well-trained staff members whose job it is to audit, assess, bill and certify property of public service companies and other centrally assessed companies as defined by various Kentucky statutes. He is also responsible for resolving protests of property assessments brought forth by public service companies. Further, Mike is also involved in auditing financial and regulatory reports, appraising companies under generally accepted valuation procedures, performing a variety of complex and detailed research in areas of property taxation, and handling protest resolution with taxpayers, attorneys, accountants and other tax professionals.

NOTE: Mike will be winding down his long-time behavioral research and modification project on various property tax employees in the near future. The names of the test subjects will be provided along with the startling results. If you were unaware of your participation, please do not let your ego get the best of you. Any long-term effects should diminish within five years. Also, if you find any micro-implants, please remove them carefully and place them in an envelope. Be sure to put your name on the envelope and place it on top of my filing cabinet. Thanks for participating in this government study.



Pictured, from left: Joe Esterle, Jack Thomas, Kathy Goin, Gabrielle Grider, Uma Jaganathan and Mike Baker

2010 Class Update

The following classes are full:

KY 10, Feb. 15-18 • KY 10, July 12-15 • KY 40, March 22-25
KY 60, Apr. 19-22 • KY 60, July 19-22 • KY 60, Sept. 13-16
IAAO 101, April 19-23 • IAAO 102, June 7-11 • IAAO 500, July 12-16

If you would like to be placed on the standby list for one of these classes, please send in your registration form.

The Education and Research Branch is planning to hold a videoconferencing broadcast of the PR/Customer Service class scheduled for July 8th. If you are interested in participating, please contact Stacy Bush for more information.

For assistance with registration or cancellation, please contact Stacy Bush at (502) 564-5118 or stacy.bush@ky.gov.

Space is still available in the ArcGIS classes at UK.
Please contact Jeff Levy at jeff.levy@uky.edu
or (859) 323-0618 for more information.



Do you need to pick up a few hours? Remember to check out the KACo class listings at KACo.org. KACo classes are offered regionally and do not require prior approval for education credit.

Classes Approved for Training Credit

KACo and KREAB-approved classes (not including online courses) do not require the prior approval of the Office of Property Valuation.

Parking passes are now available for students participating in classes at the Kentucky State Office Building (KSOB). These passes allow students to park all day in the visitor's lot. Passes will be e-mailed to everyone on the class roster prior to the scheduled class. Don't forget to place the pass on your dashboard. If you have any questions, please contact Stacy Bush at (502) 564-5118 or stacy.bush@ky.gov.

Parking Pass



Getting to Know...



**Hancock
County**

Denny Long was born in Owensboro, Ky. He and his beautiful wife, Denise, have two children: Nicole is 22 and will be graduating from WKU. She is hoping to attend Physical Therapy school. Jaclyn is 17 and will be graduating from Hancock County High School with plans to attend WKU and then

Auburn University to become a veterinarian.

Denny graduated from WKU in 1980 with a degree in Agribusiness and received his Master of Public Service from WKU in 1981. He began teaching "Feeds and Feeding Lab" (his best job ever) in the Ag Department while working on his master's degree and in July of 1981 he began working for USS Agri-Chemicals in Elkton, KY.

In 1983, Denny and Denise moved back to Bowling Green where Denny worked for Metropolitan Life Insurance Company. He soon found that selling insurance wasn't for him. In 1984, they moved home to Lewisport and Denny farmed until he was elected to office in 1985.

Denny's plans are to get his kids through college and RETIRE!!!! Then he and Denise will take the horses and travel. Denny believes in God, family and country. The most surprising thing he has learned since becoming PVA is that people don't have a sense of humor when it comes to taxes. He does have a bit of advice for other PVAs: "Get involved in the PVA association!! It is amazing the advances the PVA offices have made since 1985...we have gained respect through our education program, our strong leadership and participation in the association, and our commitment to do what is right."

Q What profession other than your own would you like to attempt?

A A U. S. Senator for just one term (they would never let me back in Washington for a second term), or maybe a hog farmer. They both have to shovel a lot of manure, but the hog farmer can wash his off.

Q What television or movie character is most like you?

A Big Jake

Q Do you take the shampoo and conditioner bottles from hotels?

A Martha Stewart said it was OK, but Denise told me to quit bringing them home.

Q Have you ever been snipe hunting?

A No, but there really is a bird called a snipe and there really is a hunting season for it.

Q If you could have dinner with any three people - living or dead, real or fictitious - who would you choose?

A Jesus, my Dad and Captain James T. Kirk



**Carroll
County**

Rob Robertson was born in the Carroll County Memorial Hospital (I have traveled a long way, haven't I?) Ron and his wife, Shelia, have a 10 year-old son, Jake who is in the 4th grade. Rob states, "Everyone says he looks like me, but he would have been a lot better off if he got his looks from his mother."

Rob enjoys spending a lot of time with his family. He is the assistant coach of his son's football and baseball teams.

In 1989, Rob began a 16-year run working as a Field Representative for the Department of Property Valuation, covering between eight and 12 counties. During those years, he worked in 60 different PVA offices across the state and was appointed acting PVA in Jefferson, Woodford, Shelby and Campbell counties for a short period of time. He then worked one year in the Carroll County PVA Office before becoming PVA in 2007. He hopes to continue being PVA for many years to come and some day slow down and settle into retired life. However, Rob says he "tries to live for today and not plan too much for the future, because we really don't have a clue what is waiting around the next corner." Since becoming PVA, Rob has been impressed with the closeness of the PVA family across the entire state, stating that "I knew this existed, but not to the degree I have realized over the past three years." One more thing he would like you to know: Rob is a true blue Kentucky basketball fan. **Go Cats!**

Q What television or movie character is most like you?

A I say it's Doug Heffernan on the TV show *King of Queens*. My deputies said Captain Kirk from *Star Trek*.

Q Have you ever been snipe hunting?

A Yes. When I was a kid my dad took me and some friends. We took turns holding the sack and came close to catching a couple, but came up empty-handed. I think we were just in a bad location. I guess my dad had something else to do, because he left us out there and we had to walk home. Maybe I will try them again someday.

Q Do you play an instrument?

A Yes: the spoons.

Q If you could have dinner with any five people - living or dead, real or fictitious - who would you choose?

A Bill Keightley, Wendell Ford, Sam Walton, Bill Clinton and John Calipari.

Q If you were left on a deserted island, what three things would you need to survive?

A My wife Shelia, my son Jake and a Cheddars restaurant.



FEBRUARY 2010





- Feb 8, Data Entry, KSOB
- Feb 15, KY 10, KSOB
- Feb 23, IAAO 907, KSOB
- Feb 24, IAAO 924, KSOB

SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5 	6
7	8 Data Entry	9	10	11	12 	13
14 	15 KY 10 	16	17 Ash Wednesday 	18	19	20
21	22 	23 IAAO 907	24 IAAO 924 	25	26	27
28						



MARCH 2010



SUN	MON	TUE	WED	THU	FRI	SAT
	1 KY 72	2	3	4	5	6
7	8 KY 80 IAAO GIS/CAMA	9	10	11	12	13
14 	15 KY 49 KY 66	16	17 	18	19	20 
21	22 KY 40 KY 67	23	24	25	26	27
28 	29	30 IAAO 100	31			

- March 1, KY 72, KSOB
- March 8, KY 80, KSOB
- March 15, KY 49, Cumberland Falls
- March 15, KY 66, KSOB
- March 22, KY 40, KSOB
- March 22, KY 67, KSOB
- March 30, IAAO 100, Holiday Inn Express

